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From:

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To:

Cc:

Subject:

There are no Isle of Man companies that are not per se C corps under section 301.7701-2, thus, they are eligible entities.

I could not find any information on "limited companies" but see the attached link and tell me what type of Isle of Man company you are referring to. <http://www.lawandtax-news.com/html/iom/jimlatcos.html> assuming

The company would default into corporate status if all of its members have limited liability. If at least one member has unlimited liability it would default into partnership status.

Let me know what your facts are and I will try and help more.